

## 2005 Legislative Revision:

County: 42 Richland
District: 0745 Sidney Elem

			U	FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	SIDN	EY K-6	513	14,395.25	2,213,492.40	535	14,192.50	2,307,241.00
<b>M</b> 1	SIDN	EY 7-8	214	65,329.17	1,183,580.50	233	67,581.90	1,287,558.00
2.	* DIR	ECT STATE AID	)					1,643,428.31
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						3,232,190.66
	* c.	Maximum Budget	t Limit					4,092,190.46
	* d.	Highest Budget W						
		excluding tuition,						4,092,190.46
	* e.	Highest Budget W						4,095,354.97
	* f.	Highest Voted Ar	nount (3e-3	d)				3,164.51
4.		OR YEAR INFO						
	* a.	FY 2004-2005 BA						3,096,808.68
	* b.	FY 2004-2005 M	aximum Bu	ıdget				3,921,870.55
	* c.	FY 2004-2005 Al	NB					781
	* d.	FY 2004-2005 Ac	lopted Gen	eral Fund Budge	et			3,921,870.55
	* e.	FY 2004-2005 Ov	er-BASE I	Levy As Submit	ted On Budget <sub>-</sub>			810,061.87
	* f.	FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eive the
	Bloc	ek Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			100,842.17
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		33,609.21
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			73,357.15
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	207,808.53
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

Cou	inty:	42 Richland			
Dist	trict:	0745 Sidney Elem			
	Rec	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			33,277.92
		District's Required Match for RSBG [5b X 0.33]			11,091.04
		i) District's RSBG Match to be Paid by District to Coop			N/A
		Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			44,368.96
	Mi	nimum Special Education Budget To Avoid Reversio	ns		
	* g.	Minimum Special Education Budget to Avoid Revers [5a + 5b + 5f(iv)]			178,820.34
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	e: Statewide appropriation, school count, and large school cont.	unt are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide j district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school cours school count]	nt) x district		==:
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	l count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	NT FUND GTI	3:	
	Co	unty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value	16,188,641.00	16,188,641.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,159	667	
	c.	County Retirement Mill Value per ANB	13.97	24.27	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value	8,141,338.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	781	N/A	
	f.	District Debt Service Mill Value Per ANB	10.42	N/A	
	Sta	tewide			
				10.04	

21.59

24.98

42.86

49.59

\*\* g.

Statewide Retirement Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0745 Sidney Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,240,792.52	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	81,375.52	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	24,737,764.03	N/A
	(e)	District taxable valuation (Tax Year 2004)***	8,141,338.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	16,596.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	410,477.87	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	172,722.63	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	73,357.15	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland
District: 0746 Sidney H S

Will I	be reflect	ted on the FY2006 fin	al budget fo	rm.				
1	CEDTIFIED AND			FY 2005-200		3 Year Avg ANB		NB
1. * Bu	CE Idget Ur	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	SIDN	EY HS 9-12	479	225,273.00	2,617,495.50	473	225,273.00	2,585,418.00
2.	* DIF	RECT STATE AID	)					1,270,717.52
3.	FY	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						2,404,566.04
	* c.	Maximum Budget	t Limit					3,005,707.55
	* d.	Highest Budget W			D A CE			2,940,189.40
	* e.	excluding tuition, Highest Budget W						3,005,707.55
	* f.	Highest Voted An						65,518.15
			•	,				05,516.15
4.		OR YEAR INFO	_					2 226 402 44
	* a.	FY 2004-2005 BA	Ū					2,226,493.44
	* b.	FY 2004-2005 M		· ·				
	* c.	FY 2004-2005 AN						461
	* d. * e.	FY 2004-2005 Ad	-	•				2,783,116.80
	* e. * f.	FY 2004-2005 Ov FY 2004-2005 Eq		•	•			535,623.36 ualized EQ
_			-				Eq	uanzea EQ
5.	NO	ECIAL EDUCATION  TE: Block Grant Eligibling listed. Block Grant	blity Status	= "Yes" means OF	PI records indicate			ceive the
	Blo	ck Grant Eligibilit	y Status?_					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IE	BG] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per Al	NB			46.23
	Thre	eshold to Determine	Dispropo	rtionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			66,442.09
	* b.	Related Services l	Block Gran	nt Entitlement [R	SBG rate X AN	B]		22,144.17
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page).			4,521.77
	* d.	Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 5	5c]	93,108.03
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services l	Block Gran	nt Entitlement (P	aid Directly to C	Coop)		N/A

	unty: trict:	42 Richland 0746 Sidney H S			
213		quired Local Match			
		District's Required Match for IBG [5a X 0.33]			21,925.89
		District's Required Match for RSBG [5b X 0.33]			7,307.58
		) District's RSBG Match to be Paid by District to Coop			N/A
		Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			29,233.47
	Miı	nimum Special Education Budget To Avoid Reversion	ons		
	* g.	Minimum Special Education Budget to Avoid Revers			445.040.50
		[5a + 5b + 5f(iv)]			117,819.73
6.		EXIBILITY FUNDING (ESTIMATED):			
	Note cour	<ul> <li>Statewide appropriation, school count, and large school cont.</li> </ul>	ount are subject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school counschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	l count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	NT FUND GTI	3:	
	~		Elementary	High School	
		inty	16 100 641 00	16 100 641 00	
	a. <sub>b</sub>	Tax Year 2004 County Taxable Value		16,188,641.00	
	b. с.	FY 2004-05 County ANB (Budgeted)  County Retirement Mill Value per ANB	1,159 13.97	667 24.27	
			13.97	24.27	
		Ton Year 2004 District Touchle Veloc	<b>T</b> .T/A	10 517 071 00	
	d.	Tax Year 2004 District Taxable Value	N/A	10,517,871.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	461	
	f.	District Debt Service Mill Value Per ANB	N/A	22.82	
		tewide	04.50	12.05	
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

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24.98

49.59

h.

**County:** 

42 Richland

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0746 Sidney H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	_,,,
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	933,212.69
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	31,875.38
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	27,543,613.52
	(e)	District taxable valuation (Tax Year 2004)***	N/A	10,517,871.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	17,026.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	148,299.02	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	104,199.17	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	4,521.77	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland
District: 0747 Savage Elem

VV III (	ic reflect	ca on the 1-1 2000 m	iai budget 10.	1111.				
1	OE!			FY 2005-200	06		3 Year Avg Al	NB
1. * Bu	CEI dget Un	RTIFIED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1			56	14,800.75	244,188.00	58	14,395.25	252,897.40
M1		AGE 7-8	21	60,823.71	117,159.00	24	65,329.17	133,878.00
	~							
2.	* DIR	ECT STATE AID	)					208,525.41
3.		2006 BUDGET LI						
	* a.	Required % of Sp		•				100%
	* b.	BASE Budget						392,628.69
	* c.	Maximum Budge						495,780.89
	* d.	Highest Budget V			overDASE mayor	<b></b>		530,400.00
	* e.	excluding tuition, Highest Budget V						530,400.00
	* f.	Highest Voted Ar						0.00
4.	PRI	OR YEAR INFO	`	,				
	* a.	FY 2004-2005 BA						357,242.11
	* b.	FY 2004-2005 M	_					447,406.04
	* c.	FY 2004-2005 A		C				79
	* d.	FY 2004-2005 A						496,266.73
	* e.	FY 2004-2005 O	•	ū				139,024.61
	* f.	FY 2004-2005 Ed		•	•			th year DU4
5.	SPE	CIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOT	E: Block Grant Eligi	blity Status =	= "Yes" means OI	PI records indicate			eive the
	fund	ing listed. Block Gra	ant Eligiblity	Status = "No" me	eans you have NO	T yet qualifi	ed.	
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			10,680.67
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			2,180.01
	* d.	Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	12,860.68
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		3,559.71

Cou	ınty:	42 Richland			
Dist	trict:	0747 Savage Elem			
		quired Local Match			
		District's Required Match for IBG [5a X 0.33]			3,524.62
		District's Required Match for RSBG [5b X 0.33]			N/A
		District's RSBG Match to be Paid by District to Coop	perative [5e X 0.3	33]	1,174.70
	* f(1V	) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,699.32
	Mi	nimum Special Education Budget To Avoid Reversio	ons		
	* g.	Minimum Special Education Budget to Avoid Revers [5a + 5b + 5f(iv)]			15,379.99
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	e: Statewide appropriation, school count, and large school count.	ount are subject to	change through Octob	er enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school counschool count]	nt) x district		<del>-</del>
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	t	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	ENT FUND GTI	<b>3:</b>	
	Cor	unty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value	16,188,641.00	16,188,641.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,159	667	
	c.	County Retirement Mill Value per ANB	13.97	24.27	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value	1,272,241.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	79	N/A	
	f.	District Debt Service Mill Value Per ANB	16.10	N/A	
	Sta	tewide			
		G		40.05	

21.59

24.98

42.86

49.59

\*\* g.

Statewide Retirement Mill Value per ANB

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0747 Savage Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	150,703.37	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	5,462.38	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,921,861.18	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,272,241.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,650.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	25,655.06	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	15,368.10	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,180.01	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland District: 0748 Savage H S

** 111 C	will be reflected on the F 12000 final budget form.							
1	CED	TIEIED AND		FY 2005-200			3 Year Avg Al	
1. * Bu	dget Uni	t	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	SAVA	GE HS 9-12	52	225,273.00	289,705.00	61	225,273.00	339,709.00
2.	* DIR	ECT STATE AID	)					252,546.95
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						463,529.70
	* c.	Maximum Budge	t Limit					582,503.84
	* d.	Highest Budget W						550 205 50
	**	excluding tuition,						558,307.59
	* e.	Highest Budget W						582,503.84
	* f.	Highest Voted Ar						24,196.25
4.		OR YEAR INFO						
	* a. FY 2004-2005 BASE Budget					458,958.02		
	* b. FY 2004-2005 Maximum Budget					574,378.08		
* c. FY 2004-2005 ANB					63			
* d. FY 2004-2005 Adopted General Fund Budget					553,735.92			
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget					94,777.89		
	* f.	•	-				Eqt	ialized EQ
5.		<b>CIAL EDUCATI</b> ( E: Block Grant Eligi		,	*	Voll are dil	alified and will red	reive the
		ng listed. Block Gra						cive the
	Bloc	k Grant Eligibilit	y Status?					Yes
	Bloc	k Grant Rates						
		uctional Block Gra						138.71
		ted Services Block						46.23
	Thre	shold to Determine	e Dispropor	rtionate Costs				1.314737924
	-	ial Education All		•				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			7,212.92
	* b.	Related Services						N/A
	c.	Reimbursement for			_			346.02
	* d.	Total Special Edu		•	, , -		5c]	7,558.94
		ated Cooperative	-		_	-		
	* e.	Related Services	Block Gran	it Entitlement (P	aid Directly to C	Coop)		2,403.96

	unty:	42 Richland 0748 Savage H S			
Dis					
		quired Local Match  . District's Required Match for IBG [5a X 0.33]			2,380.26
		District's Required Match for RSBG [5b X 0.33]			2,360.20 N/A
		i) District's RSBG Match to be Paid by District to Coop			793.31
		Total Required Local Match To Avoid Reversions	peranve [se m o.	33]	773.31
	1(1)	[5f(i) + 5f(ii) + 5f(iii)]			3,173.57
	Mi	nimum Special Education Budget To Avoid Reversion	ons		
	* g.	Minimum Special Education Budget to Avoid Revers [5a + 5b + 5f(iv)]	sions		10,386.49
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not	e: Statewide appropriation, school count, and large school co	ount are subject to	change through Octo	ber enrollment
	cou				
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e. District Student Funding				
		[(40% statewide appropriation / statewide 5 year aver average] + [(20% statewide appropriation / statewide district prior year ANB]	_	•	
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	ENT FUND GTI	3:	
			Elementary	<b>High School</b>	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value		16,188,641.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,159	667	
	c.	County Retirement Mill Value per ANB	13.97	24.27	
		trict			
	d.	Tax Year 2004 District Taxable Value	N/A	1,658,657.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	63	
	f.	District Debt Service Mill Value Per ANB	N/A	26.33	
		tewide	_		
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

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24.98

49.59

h.

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 42 Richland District: 0748 Savage H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	196,989.00
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,356.07
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	5,746,388.30
	(e)	District taxable valuation (Tax Year 2004)***	N/A	1,658,657.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,088.00

## **Reimbursement For Disproportionate Costs**

		<u> </u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	16,425.23	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	11,835.20	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	346.02	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland

**District: 0749 Brorson Elem** 

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BRORSON K-8	10	20,275.00	43,651.00	18	20,275.00	78,557.40
2.	* DIRECT STATE AID	)					44,178.08
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						81,192.78
	* c. Maximum Budge						101,606.55
	* d. Highest Budget W			DACE			81,192.78
	excluding tuition,  * e. Highest Budget W						101,606.55
	* f. Highest Voted Ar						20,413.77
	_						20,413.77
4.	* a. FY 2004-2005 BA						77 497 41
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					77,487.41 97,053.71
			_				18
* c. FY 2004-2005 ANB * d. FY 2004-2005 Adopted General Fund Budget					97,053.71		
	* e. FY 2004-2005 Adopted General Fund Budget  * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget					0.00	
	* f. FY 2004-2005 Ec		•	•			alized EQ
5.	SPECIAL EDUCATION	ON FUNDI	NG (FY2005-2	2006):		_	
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	"Yes" means OI	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	st Payments				
	* a. Instructional Bloc	k Grant En	itlement [IBG 1	rate X ANB]			1,387.10
	* b. Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement for		,	0 ,			0.00
	* d. Total Special Edu		•			5c]	1,387.10
	Prorated Cooperative	-		•	•		
	* e. Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		462.30

County:	42	Richland	

### **District: 0749 Brorson Elem**

Required Local Match	
* f(i). District's Required Match for IBG [5a X 0.33]	457.74
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	152.56
* f(iv) Total Required Local Match To Avoid Reversions	<i>(</i> 10.20
[5f(i) + 5f(ii) + 5f(iii)]	610.30
Minimum Special Education Rudget To Avoid Deversions	

#### Minimum Special Education Budget To Avoid Reversions

Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]

1,997.40

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#### 6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated)			
Statewide/District Data	Statewide	District	

Stat	ewide/District Data	Statewide
a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

### FY2005-2006 Payments (estimated)

**District Student Funding** 

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

> [(15% statewide appropriation / statewide school count) x district school count]

District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]

Total Flex Fund Entitlement (estimated) 0.00

#### 7. **DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	16,188,641.00	16,188,641.00
b.	FY 2004-05 County ANB (Budgeted)	1,159	667
c.	County Retirement Mill Value per ANB	13.97	24.27
Di	istrict		
d.	Tax Year 2004 District Taxable Value	973,657.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	18	N/A
f.	District Debt Service Mill Value Per ANB	54.09	N/A
St	atewide		
* g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0749 Brorson Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	32,612.40	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,244.59	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	633,464.28	N/A
	(e)	District taxable valuation (Tax Year 2004)***	973,657.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	4,416.12	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	4,416.12	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland

District: 0750 Fairview Elem

			- C	FY 2005-200	16		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	FAIR	VIEW K-6	99	14,395.25	431,263.80	106	15,003.50	461,683.00
M1	FAIR	VIEW 7-8	40	65,329.17	222,970.00	38	58,570.98	211,840.50
2.	* DIR	RECT STATE AID	)					333,952.80
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						655,230.59
	* c.	Maximum Budget	t Limit					832,069.41
	* d.	Highest Budget W						
		excluding tuition,						745,140.23
	* e.	Highest Budget W						832,069.41
	* f.	Highest Voted Ar	nount (3e-3	d)				86,929.18
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budget	;				588,046.30
	* b.	FY 2004-2005 M	aximum Bu	dget				747,158.40
	* c.	FY 2004-2005 Al	NB					140
	* d. FY 2004-2005 Adopted General Fund Budget						795,061.20	
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						89,909.64	
	* f.	FY 2004-2005 Eq	ualization S	Status	Diseq	ualized AN	NB under 30% 1	st year DU1
5.	SPE	ECIAL EDUCATION	ON FUND	NG (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eive the
	Blo	ck Grant Eligibilit	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	t Payments				
	* a.	Instructional Bloc	k Grant En	itlement [IBG 1	rate X ANB]			19,280.69
	* b.	Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			19,992.04
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	39,272.73
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		6,425.97

County:	42	Richland	
County.	74	Mullanu	

District: 0750 Fairview Elem

R	eauired	Local	Match
1/	.eu un eu	Local	Match

1···- ··· - ··· - ··· ··· ···	
* f(i). District's Required Match for IBG [5a X 0.33]	6,362.63
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,120.57
* f(iv) Total Required Local Match To Avoid Reversions	
[5f(i) + 5f(ii) + 5f(iii)]	8,483.20
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	27,763.89

#### **6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

**District** 

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Stat	ewide/District Data	Statewide
a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	16,188,641.00	16,188,641.00
b.	FY 2004-05 County ANB (Budgeted)	1,159	667
c.	County Retirement Mill Value per ANB	13.97	24.27
D	istrict		
d.	Tax Year 2004 District Taxable Value	2,144,871.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	140	N/A
f.	District Debt Service Mill Value Per ANB	15.32	N/A
St	atewide		
* g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0750 Fairview Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.71	N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	235,981.36	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	16,941.07	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	4,732,178.67	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,144,871.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,587.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	85,048.59	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	26,673.37	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	19,992.04	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland

District: 0751 Fairview H S

				FY 2005-200	06		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	FAIR	VIEW HS 9-12	104	225,273.00	578,058.00	106	225,273.00	589,121.50
2.	* DIR	RECT STATE AID	)					364,034.34
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		88%
	* b.	BASE Budget						684,618.81
	* c.	Maximum Budge	t Limit					860,495.81
	* d.	Highest Budget W						
		excluding tuition,						715,084.44
	* e.	Highest Budget W						860,495.81
	* f.	Highest Voted Ar	nount (3e-3	d)				145,411.37
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				665,765.56
	* b.	FY 2004-2005 M	aximum Bu	ıdget				833,373.62
	* c.	FY 2004-2005 Al	NB					108
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budg	et			846,231.19
	* e.	FY 2004-2005 Ov	ver-BASE I	Levy As Submit	ted On Budget			30,465.63
	* f.	FY 2004-2005 Eq	qualization	Status	Disequ	ualized AN	B under 30% 2n	d year DU2
5.	SPE	CIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			14,425.84
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			7,845.62
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	22,271.46
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		4,807.92

Co	unty:	42 Richland			
Dis	trict:	0751 Fairview H S			
	Re	quired Local Match			
		. District's Required Match for IBG [5a X 0.33]			4,760.53
	f(ii	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Coop	erative [5e X 0.3	33]	1,586.61
	* f(iv	y) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			6,347.14
	Mi	nimum Special Education Budget To Avoid Reversion	ns		
	* g.	Minimum Special Education Budget to Avoid Reversi [5a + 5b + 5f(iv)]			20,772.98
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	ee: Statewide appropriation, school count, and large school count.	unt are subject to	change through Octol	oer enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year avera average] + [(20% statewide appropriation / statewide p district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school counschool count]	t) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	l count) x distric		
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	NT FUND GTI	3:	
			Elementary	High School	
		unty Toy Voor 2004 County Toyoble Volue	16 100 641 00	16 100 641 00	
	a. b.	Tax Year 2004 County Taxable Value	1,159	16,188,641.00 667	
	c.	County Retirement Mill Value per ANB	13.97	24.27	
		strict	13.77	21.27	
	d.	Tax Year 2004 District Taxable Value	N/A	2,451,109.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	108	
	f.	District Debt Service Mill Value Per ANB	N/A	22.70	
		itewide	<del></del>		
		Control Delivery Andrews	24	40.05	

21.59

24.98

42.86

49.59

\*\* g.

Statewide Retirement Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0751 Fairview H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	281,632.23
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	9,192.07
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	8,300,125.52
	(e)	District taxable valuation (Tax Year 2004)***	N/A	2,451,109.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,849.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	43,999.42	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	18,547.71	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	7,845.62	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland
District: 0754 Rau Elem

WIII	be reflected off the F i 2006 fif	iai buuget ic	1111.				
1	CEDDIEIED AND		FY 2005-200	06		3 Year Avg Al	NB
1. * Bu	CERTIFIED ANB  udget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	RAU K-6	59	20,275.00	257,251.80	59	20,275.00	257,251.80
2.	* DIRECT STATE AID	)					124,054.48
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	pecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budget						234,569.91
	* c. Maximum Budge						293,894.29
	* d. Highest Budget V			DAGE			279 754 42
	excluding tuition,  * e. Highest Budget V						278,754.42 293,894.29
	* f. Highest Voted A						15,139.87
4	•	,	,				15,159.67
4.	* a. FY 2004-2005 B.						217,605.49
	* a. FY 2004-2005 BASE Budget					272,644.20	
	* c. FY 2004-2005 A		· ·				59
	* d. FY 2004-2005 A						261,790.00
	* e. FY 2004-2005 O	_	_				44,184.51
	* f. FY 2004-2005 Ed		•	_			ialized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Grant Eligi	blity Status	= "Yes" means OI	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?_					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	titlement [IBG 1	rate X ANB]			8,183.89
	* b. Related Services	Block Grar	nt Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Disprop	ortionate Costs (	See Final Page).			0.00
	* d. Total Special Edu		-			5c]	8,183.89
	Prorated Cooperative	•	•	-	• /		
	* e. Related Services	Block Grar	t Entitlement (P	aid Directly to C	Coop)		2,727.57

	unty: trict:	42 Richland 0754 Rau Elem			
		quired Local Match  District's Required Match for IBG [5a X 0.33]			2,700.68
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
		) District's RSBG Match to be Paid by District to C	•	33]	900.10
	* f(iv	) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			3,600.78
	Mi	nimum Special Education Budget To Avoid Reve	rsions		
	* g.	Minimum Special Education Budget to Avoid Rev [5a + 5b + 5f(iv)]	versions		11,784.67
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large schoont.	ol count are subject to	change through Octol	oer enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year a average] + [(20% statewide appropriation / statewide strict prior year ANB]		•	
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school c school count]	count) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large sclarge school count]	hool count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIRE	MENT FUND GTI	B:	
			Elementary	High School	
	Cor	unty			
	a.	Tax Year 2004 County Taxable Value	16,188,641.00	16,188,641.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,159	667	
	c.	County Retirement Mill Value per ANB	13.97	24.27	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value	1,135,974.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	59	N/A	
	f.	District Debt Service Mill Value Per ANB	19.25	N/A	
	Sta	tewide			
	** g.				

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24.98

49.59

h.

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0754 Rau Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	90,843.07	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,079.50	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,776,001.28	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,135,974.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	640.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	10,422.04	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	10,422.04	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland

District: 0768 Lambert Elem

				FY 2005-200	6		3 Year Avg Al	NB
1.	CE	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LAM	BERT K-6	45	15,409.00	196,272.00	41	14,598.00	178,842.00
M1	LAM	BERT 7-8	14	54,065.52	78,130.50	16	63,076.44	89,284.00
2.	* DIR	RECT STATE AID	)					154,572.80
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						289,188.83
	* c.	Maximum Budget	t Limit					362,167.93
	* d.	Highest Budget W						
		excluding tuition,						362,167.93
	* e.	Highest Budget W						449,902.36
	* f.	Highest Voted Ar	nount (3e-3	d)				87,734.43
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budget					266,807.95
	* b.	FY 2004-2005 M	aximum Bu	dget				334,082.47
	* c.	FY 2004-2005 Al	NB					53
	* d.	FY 2004-2005 Ac	dopted Gene	eral Fund Budge	et			396,207.23
	* e.	FY 2004-2005 Ov	ver-BASE L	evy As Submitt	ted On Budget .			0.00
	* f.	FY 2004-2005 Eq	qualization S	Status			Always disequ	alized DA
5.	SPE	CIAL EDUCATION	ON FUNDI	NG (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eive the
	Blo	ck Grant Eligibilit	y Status?					Yes
	Blo	ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	t Payments				
	* a.	Instructional Bloc	k Grant Ent	itlement [IBG 1	ate X ANB]			8,183.89
	* b.	Related Services	Block Grant	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	8,183.89
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Grant	Entitlement (P	aid Directly to C	Coop)		2,727.57

County:	42 Richland	

District: 0768 Lambert Elem

Reo	mired	Local	Matcl	h
1700	un cu	Local	matti	U

_	1	
* f	(i). District's Required Match for IBG [5a X 0.33]	2,700.68
f	(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f	(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	900.10
* f	(iv) Total Required Local Match To Avoid Reversions	
	[5f(i) + 5f(ii) + 5f(iii)]	3,600.78
N	Minimum Special Education Budget To Avoid Reversions	
<b>*</b> g	g. Minimum Special Education Budget to Avoid Reversions	
	[5a + 5b + 5f(iv)]	11,784.67

#### **6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

#### FY2005-2006 Appropriation (estimated) 0.00

**District** 

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Stat	ewide/District Data	Statewide
a.	5 Year Average ANB	0.0
b.	Prior Year ANB	0
c.	Estimated School Count	0
d.	Estimated Large School Count	0

#### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	ounty		
a.	Tax Year 2004 County Taxable Value	16,188,641.00	16,188,641.00
b.	FY 2004-05 County ANB (Budgeted)	1,159	667
c.	County Retirement Mill Value per ANB	13.97	24.27
D	istrict		
d.	Tax Year 2004 District Taxable Value	1,753,039.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	53	N/A
f.	District Debt Service Mill Value Per ANB	33.08	N/A
St	tatewide		
∗ g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0768 Lambert Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High Schoo</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	162 964 056 46 NA
	payment (including prorated coop costs) (c) GTB ratio: [(a) divided by (b)] x 175%	163,864,956.46 N/A  18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	113,079.96	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,664.63	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,184,291.28	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,753,039.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	431.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	9,934.38	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	9,892.11	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 42 Richland

District: 0769 Lambert H S

				FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit			Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	LAM	BERT HS 9-12	37	225,273.00	206,275.00	36	225,273.00	200,709.00
2.	* DIR	ECT STATE AID	)					192,901.96
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		80%
	* b.	BASE Budget						353,107.78
	* c.	Maximum Budge	t Limit					442,154.49
	* d.	Highest Budget W						252 105 50
	***	excluding tuition,						353,107.78
	* e.	Highest Budget W						442,154.49
	* f.	Highest Voted Ar	nount (3e-3	(d)				89,046.71
4.	PRI	OR YEAR INFO						
	* a.	FY 2004-2005 BA	_					333,624.59
	* b.	FY 2004-2005 M		· ·				417,408.82
	* c.	FY 2004-2005 Al						35
	* d.	FY 2004-2005 Ac	-	•				436,730.00
	* e.	FY 2004-2005 Ov		•	•			0.00
	* f.	FY 2004-2005 Ec	qualization	Status	Disequ	ualized AN	B under 30% 2n	d year DU2
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						reive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Instr	ructional Block Gra	ınt Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropoi	tionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			5,132.27
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	5,132.27
	Pro	rated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,710.51

Cour Distr	•	42 Richland 0769 Lambert H S			
		uired Local Match			
:		District's Required Match for IBG [5a X 0.33]			1,693.65
		District's Required Match for RSBG [5b X 0.33]			N/A
		District's RSBG Match to be Paid by District to Coopera	tive [5e X 0.3	33]	564.47
;	* f(iv)	Total Required Local Match To Avoid Reversions $[5f(i) + 5f(ii) + 5f(iii)]$			2,258.12
	Mir	nimum Special Education Budget To Avoid Reversions			
:	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			7,390.39
6.	FLI	EXIBILITY FUNDING (ESTIMATED):			
	Note cour	e: Statewide appropriation, school count, and large school count at.	are subject to	change through Octob	er enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Stat	ewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average average] + [(20% statewide appropriation / statewide pridistrict prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) school count]	x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school colarge school count]	ount) x distric	t	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT	FUND GTE	3:	
			Elementary	High School	
	Cou	•			
	a.	Tax Year 2004 County Taxable Value 16,		16,188,641.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,159	667	
	c.	County Retirement Mill Value per ANB	13.97	24.27	
	Dist		**/*	1 561 004 00	
	d.	Tax Year 2004 District Taxable Value	N/A	1,561,004.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	35	
	f.	District Debt Service Mill Value Per ANB	N/A	44.60	

21.59

24.98

42.86

49.59

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 42 Richland
District: 0769 Lambert H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	144,141.73
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,420.04
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,182,872.92
	(e)	District taxable valuation (Tax Year 2004)***	N/A	1,561,004.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,622.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	7,749.66	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	6,182.57	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.